

ABSTRACT

This study aims to determine the effect of implementing good governance, government accounting systems and internal control on the quality of financial reports. In this study the dependent variable consisting of Good Governance, Government Accounting Systems and Internal Control. The independent variable in this study is the Quality of Financial Statements.

This research was conducted with primary data, namely distributing questionnaires to predetermined populations and samples, namely all SKPD Financial Managers in BPPKAD / BPKAD / BPKD / DPPKAD / BKD throughout Central Java. Data analysis techniques used PLS (Partial Least Squares) software

The results showed that the implementation of good governance had no significant effect on the quality of financial reports, while the application of the government accounting system and internal control had a significant effect on the quality of financial reports

Keywords: Good Governance, Government Accounting System, Internal Control, Quality of Financial Statements.